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Commonwealth of Massachusetts

Department of Education

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School Aid to Massachusetts Cities and Towns

Chapter 70 Amended

1971 - 1972

1971-72

DEPARTMENT OF EDUCATION

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Everett G. Thistle

DIVISION OF STATE
AND FEDERAL ASSISTANCE

Everett G. Thistle

BUREAU OF PROGRAM ASSISTANCE

James Bradley
Acting Director

Publication No. 6523 School Aid to Massachusetts Cities and Towns, Chapter 70 Amended 1973.

CHAPTER 70 AMENDED

CHAPTER 14, ACTS of 1966

SECTION 40

Section 1

The purpose of the financial assistance provided by this chapter shall be to promote the equalization of educational opportunity in the public schools of the commonwealth and the burden of the cost of school support to the respective cities and towns. Assistance provided under this chapter shall be designated as school aid.

Section 2

When used in this chapter the following words shall, unless the context requires otherwise, have the following meanings:-

(a) "Equalized Valuation", the equalized valuation of the aggregate property in a city or town subject to local taxation, as most recently reported by the state tax commissioner to the general court under the provisions of section ten C of chapter fifty-eight.

(b) "Public school", any school or class under the control of a school committee, regional district school committee, local trustees, of vocational education or district trustees of vocational education.

(c) "Reimbursable Expenditures", the total amount expended by a city or town during a fiscal year for the support of public schools during said year exclusive of expenditures for transportation, for food for school food service programs, for special classes for the physically handicapped and the mentally retarded, for programs of vocational education as provided in chapter seventy-four and for capital outlays, after deducting therefrom any receipts for tuition, receipts, from the federal government, the proceeds of any invested funds, and grants, gifts and receipts from any other source, to the extent that such receipts are applicable to such expenditures; provided, however, that amounts received by a city or town under this chapter as school aid shall not be so deducted. The commissioner of education may, by regulation, further define the expenditures and receipts that may be included hereunder.

(d) "School Aid Percentage", for each city or town, the amount by which one hundred per cent exceeds the product, to the nearest tenth of one percent, of sixty-five percent times the valuation percentage; provided that, in applying the school aid formula under section four, the maximum percentage of state support shall be seventy-five percent and the minimum shall be fifteen percent.

(e) "School Attending Child", any minor child in any school, kindergarten through grade twelve, resident in the city or town, as reported by the superintendent of schools...

(f) "Valuation Percentage", the proportion, to the nearest tenth of one percent, which the equalized valuation per school attending child of the city or town bears to the average equalized valuation per school attending child for the entire state...

Section 4

The school aid to be paid to each city and town in any calendar year shall be the amount obtained by multiplying its reimbursable expenditures for the last preceding fiscal year by its school aid percentage for the calendar year during which such fiscal year begins; provided that in determining the amount of such aid the school aid percentage shall not be applied to any portion of reimbursable expenditures above an amount equal to one hundred and ten percent of the average reimbursable expenditures per child in net average membership for the state multiplied by the total number of children in net average membership in such city or town; and further provided, that in the case of any city or town whose reimbursable expenditures per child in net average membership shall fall below eighty percent of the state average of such expenditures, the school aid percentage shall be applied to a figure which is equivalent to eighty percent of the state average reimbursable expenditures per child in net average membership, provided, however, that the amount recieved by any such city or town as reimbursement on account of the provisions of this section for expenditures for reimbursable purposes during the previous fiscal year shall not exceed seventy-five percent of the sum of its reimbursable expenditures as defined in this chapter; nor shall the amount of said aid be less than one hundred and fifteen precent of the amounts paid by the commonwealth to each city or town in nineteen hundred and sixty-five as school aid under this chapter, plus any grants and reimbursements paid in such year under provisions of chapters sixty-nine, seventy-one and seventy-four which are thereafter terminated. In determining the amount paid by the commonwealth in nineteen hundred and sixty-five, amounts paid to regional school districts shall be deemed to have been received by each city or town in such district in the same proportion as the expenditures of such districts which it is required to pay bear to the total expenditures of such district.

Section 63

Said chapter 72 is hereby further amended by inserting after section 2 the following section:-

Section 2A

The superintendent of schools of each town shall file annually on or before December first with the commissioner of education, on forms provided by the department of education, a sworn statement reporting the number of minor children whose parents or guardians were residents of the town and who were enrolled on the preceding October first for full time attendance in the following schools and classes, respectively including kindergarten and grades one through twelve:-

First

Pupils in schools and classes in the town under the control of the school committee, excluding pupils in schools and classes of regional school districts.

Second

Pupils in schools and classes of a regional school district which includes the town.

Third

Pupils in schools and classes elsewhere in the commonwealth under the control of school committees.

Fourth

Pupils in vocational school and classes in the town under the control of the local trustees of vocational education, excluding pupils in vocational schools and classes under the control of district trustees for vocational education.

Fifth

Pupils in vocational schools and classes under the control of district trustees for vocational education in a district which includes the town.

Sixth

Pupils in vocational or other schools and classes elsewhere in the commonwealth which are supported by public funds.

Seventh

Pupils in non-public schools anywhere. Such information shall be collected during the first two weeks of October.

SCHOOL AID FORMULA

The entitlements due each city and town as state aid for education were computed from the following basic formula:

1. SCHOOL ATTENDING CHILD) $\frac{\text{AVERAGE EQUALIZED VALUATION PER SCHOOL ATTENDING CHILD LOCAL, AND STATE}}{\text{EQUALIZED VALUATION}}$

2. $\frac{\text{AVERAGE EQUALIZED VALUATION PER SCHOOL ATTENDING CHILD LOCAL}}{\text{AVERAGE EQUALIZED VALUATION PER SCHOOL ATTENDING CHILD STATE}}$ = VALUATION PERCENTAGE

3. VALUATION PERCENTAGE MULTIPLIED BY 65%, SUBTRACT RESULT FROM 100% = SCHOOL AID PERCENTAGE

4. REIMBURSABLE EXPENDITURES MULTIPLIED BY SCHOOL AID PERCENTAGE = SCHOOL AID

LIMITATIONS

Limitations on the basic formula as enacted in Section 4 are outlined below:

LIMITATION I - Puts a ceiling on the amount of the city or town's reimbursable expenditures which can be multiplied by the school aid percentage.

(a) STATE TOTAL *NAM) $\frac{\text{STATE AVERAGE REIMBURSABLE EXPENDITURE PER CHILD IN NAM}}{\text{STATE TOTAL REIMBURSABLE EXPENDITURES}}$

(b) State Average Reimbursable Expenditure Per Child in NAM multiplied by 110% and the result multiplied by the NAM of the city or town equals the limit of reimbursable expenditures to which the School Aid Percentage shall be applied.

* NAM = Net Average Membership

LIMITATION 2 - If a city or town's reimbursable expenditure per child in net average membership fall below 80% of the State average of reimbursable expenditure per child, then in computing the amount of school aid, a figure equal to 80% of the State's expenditure per child is used.

(a) *NAM) $\frac{\text{REIMBURSABLE EXPENDITURES IN NAM FOR CITY OR TOWN}}{\text{REIMBURSABLE EXPENDITURES FOR CITY OR TOWN}}$

(b) $\frac{\text{REIMBURSABLE EXPENDITURES IN NAM FOR CITY OR TOWN}}{\text{REIMBURSABLE EXPENDITURES IN NAM FOR THE STATE}}$ = PERCENTAGE

(c) If the percentage computed in (b) is below 80%, compute item (d)

(d) AVERAGE STATE REIMBURSABLE EXPENDITURE PER CHILD IN NAM multiplied by 80%, and the result multiplied by the NAM of the city or town equals the adjusted amount of reimbursable expenditure to which the school aid percentage shall be applied in order to compute state aid.

LIMITATION 3 - Sets a ceiling on the amount of state aid that can be given to a city or town receiving substantial aid from the Federal Government. A community's school aid cannot be more than 75% of its reimbursable expenditures and applied revenues received from the Federal Government.

(a) Reimbursable Expenditures Multiplied by School Aid Percentage Equals School Aid.

(b) (1) School aid computed in (a) plus Federal aid received and applied during the fiscal year shall not exceed (2) 75% of the sum of its reimbursable expenditures as defined in the Acts of 1966 - Chapter 14.

*NAM = Net Average Membership

LIMITATION 4 - Requires that every city and town receive this year as State Aid at least 115% of the amount they received from the State in 1965 under Chapter 70 plus any grants and reimbursements paid under Chapters 69, 71, and 74.

. . . Nor shall the amount of said aid be less than one hundred and fifteen percent of the amounts paid by the Commonwealth to each city or town in nineteen hundred and sixty-five as school aid under this chapter, plus any grants and reimbursements paid in such year under provisions of chapters sixty-nine, seventy-one and seventy-four which are thereafter terminated. In determining the amounts paid by the Commonwealth in nineteen hundred and sixty-five, amounts paid to regional school districts shall be deemed to have been received by each city or town in such districts in the same proportion as the expenditures of such district which it is required to pay bear to the total expenditures of such district.

****

The computation of State Aid for education under the provisions of Chapter 14, Acts of 1966, for the calendar year 1973, was made in accordance with the accepted legal and fiscal interpretation of Chapter 70 Amended.

Our examination of all certified statements used in the computations was made in accordance with generally accepted auditing standards and included such tests of all reports as were considered necessary, except that no outside verification was made of the certified reports used.

In our opinion, based on the certified reports of the municipalities, the amounts listed on the following pages reflect the entitlements computed by the Department of Education.

The following pages are reproduced from a computer printout, a further description of the column headings is necessary in order to understand the computation of school aid.

COLUMNS - PART I

REIMBURSABLE EXPENDITURES REPORTED - as reported by the cities and towns for the fiscal year ended June 30, 1972.

REIMBURSABLE EXPENDITURES USED - as adjusted by legal limitations and to be applied to the school aid percentage.

VALUATION PERCENTAGE - the percentage the equalized valuation per school attending children of the cities and towns bears to the state average equalized valuation per school attending children.

SCHOOL AID PERCENTAGE - computed by multiplying the valuation percentage by 65% and subtracting the result from 100%. School Aid Percentage limited to a maximum of 75% and a minimum of 15%.

SCHOOL AID ENTITLEMENT - the amount of aid the cities and towns are entitled to receive in the calendar year 1973. Computed by multiplying the Reimbursable Expenditures issued, times the School Aid Percentage.

The following pages are reproduced from a computer printout, a further description of the column headings is necessary in order to understand the computation of school aid.

COLUMN - PART II

LATEST EQUALIZED VALUATION	Equalized Valuation as reported by the Tax Commissioner on December 31; 19
SCHOOL ATTENDING CHILDREN (SAC)	school attending children as of October 1, 1971
VALUATION PER S.A.C.	computed by dividing the number of School Attending Children into the latest Equalized Valuation.
REPORTED REIMBURSABLE EXPENDITURE	the legally defined expenditures as reported by cities and towns the fiscal year ended June 30, 1972.
NET AVERAGE MEMBERSHIP (NAM)	is the pupil member-ships in public school as of June 30, 1972.
REIMBURSABLE EXPENDITURES PER NAM	is computed by dividing the net average memberships (NAM) into the Reported Reimbursable Expenditure.
1965 BASE YEAR DATA	is the amount of school aid at 115% distributed in 1965. No city or town shall receive any aid less than this amount.

CITY CODE	CITY OR TOWN NAME	LATEST EQUALIZED VALUATION	SCHOOL ATTENDING CHILDREN	VALUATION PER S.A.C.	REPORTED REIMBURSABLE EXPINDITURES	NET AVERAGE MEMBERSHIP	REIMBUSABLE EXPENDITURE PER CHILD/NAM	1965 BASE-YEAR DATA
1	ABINGTON	57,000,000	3,703	15,393	2,353,998	3,056	770	163.965
2	ACTON	125,000,000	4,954	25,232	4,198,439	4,567	919	161.569
3	ACUSHNET	39,000,000	2,183	17,865	730,681	1,236	591	102.056
4	ADAMS	52,000,000	2,520	20,635	1,551,512	2,077	747	158.535
5	AGAWAM	160,000,000	5,065	31,589	3,294,239	4,777	690	219.385
6	ALFORD	4,700,000	51	92,157	43,594	47	928	4.703
7	AMESBURY	65,000,000	3,021	21,516	1,818,461	2,301	790	125.653
8	AMHERST	150,000,000	3,430	43,732	3,281,675	3,408	963	101.921
9	ANDOVER	240,000,000	7,060	33,994	6,454,283	6,105	1,057	229.744
10	ARLINGTON	382,000,000	11,391	33,535	8,706,512	9,269	939	459.211
11	ASHBURNHAM	22,500,000	1,025	21,951	761,773	1,008	756	65.301
12	ASHBY	13,000,000	661	19,667	400,592	602	665	42.068
13	ASHFIELD	10,000,000	335	29,851	287,314	312	921	30.163
14	ASHLAND	58,000,000	2,612	22,205	2,039,018	2,431	839	128.689
15	ATHOL	47,500,000	2,536	18,730	1,531,964	2,296	667	111.216
16	ATTLEBORO	187,000,000	8,460	22,104	6,608,135	7,025	941	330.858
17	AUBURN	128,000,000	4,139	30,925	3,126,634	3,818	819	195.706
18	AVON	36,000,000	1,602	22,472	,303,832	1,277	1,021	100.192
19	AYER	32,500,000	3,787	8,582	853,240	3,441	248	192.416
20	BARNSTABLE	350,000,000	5,372	65,153	,414,776	5,015	880	176.027
21	BARRE	18,000,000	1,052	17,110	664,227	904	735	64.294
22	BECKET	14,500,000	260	55,769	183,027	253	723	19.228
23	BEDFORD	130,000,000	4,176	31,130	3,325,693	3,851	864	144.540
24	BELCHERTOWN	24,000,000	1,327	18,086	957,304	1,292	741	75.223
25	BELLINGHAM	81,500,000	4,438	18,364	2,224,003	3,582	621	128.904
26	BELMONT	276,000,000	5,557	49,667	5,267,315	5,127	1,027	133.291
27	BERKLEY	9,000,000	583	15,437	430,780	573	752	25.305
28	BERLIN	13,000,000	681	19,090	489,037	646	757	46.272
29	BERNARDSTON	9,000,000	471	19,108	388,828	449	866	33.770
30	BEVERLY	248,000,000	9,817	25,262	6,352,513	7,799	815	424.473
31	BILLERICA	148,000,000	9,583	15,444	6,087,276	9,721	626	283.833
32	BLACKSTONE	32,000,000	1,895	16,887	1,155,463	1,704	678	79.735
33	BLANDFORD	6,200,000	238	26,050	163,200	243	672	12.130
34	BOLTON	21,000,000	586	35,836	518,912	549	945	32.331
35	BOSTON	2,100,000,000	128,194	16,381	95,957,267	89,772	1,069	3,242.495
36	BOURNE	105,000,000	4,200	25,000	1,669,193	3,863	432	168.868
37	BOXBOROUGH	13,000,000	462	28,139	164,118	452	363	24.884
38	BOXFORD	36,000,000	1,450	24,828	1,233,256	1,384	891	81.378
39	BOYLSTON	22,000,000	832	26,442	736,891	801	920	74.302
40	BRAINTREE	273,000,000	10,321	26,451	7,516,208	9,236	814	379.593
41	BREWSTER	60,000,000	448	133,929	415,632	441	942	10.700
42	BRIDGEWATER	52,000,000	3,128	16,624	2,163,010	3,083	702	128.174
43	BRIMFIELD	10,000,000	552	18,116	450,475	527	855	33.406
44	BROCKTON	350,000,000	21,604	16,201	15,545,248	19,109	814	767.653
45	BROOKFIELD	12,000,000	614	19,544	429,347	579	742	40.976
46	BROOKLINE	512,000,000	7,675	66,710	9,099,374	5,842	1,558	96.619
47	BUCKLAND	10,000,000	528	18,939	393,361	526	748	19.595
48	BURLINGTON	230,000,000	7,641	30,101	6,127,148	7,151	857	273.240
49	CAMBRIDGE	520,000,000	13,739	37,848	13,193,557	9,804	1,346	256.368
50	CANTON	170,000,000	4,790	35,491	3,781,325	4,020	941	188.267

CITY CODE	CITY OR TOWN NAME	LATEST EQUALIZED VALUATION	SCHOOL ATTENDING CHILDREN	VALUATION PER S.A.C.	REPORTED REIMBURSABLE EXPINDITURES	NET AVERAGE MEMBERSHIP	REIMBUSABLE EXPENDITURE PER CHILD/NAM	1965 BASSETT'S DATA
51	CARLISLE	28,000,000	960	29,167	911,866	855	1,067	53,805
52	CARVER	25,000,000	731	34,200	634,586	720	881	[illegible]
53	CHARLEMONT	5,800,000	241	24,066	179,628	221	813	[illegible]
54	CHARLTON	24,000,000	1,369	17,531	1,045,415	1,223	855	70,451
55	CHATHAM	110,000,000	1,011	108,803	1,194,996	983	1,216	57,694
56	CHELMSFORD	230,000,000	9,816	23,431	6,538,672	8,898	735	284,515
57	CHELSEA	91,000,000	6,099	14,920	3,695,357	4,602	803	219,730
58	CHESHIRE	15,000,000	807	18,587	571,043	743	769	38,744
59	CHESTER	6,000,000	301	19,934	224,698	302	744	28,466
60	CHESTERFIELD	7,200,000	239	30,126	163,848	231	709	10,207
61	CHICOPEE	256,000,000	16,179	15,823	7,448,983	12,216	610	703,330
62	CHILMARK	13,200,000	51	258,824	66,703	52	1,283	3,207
63	CLARKSBURG	9,000,000	560	16,071	298,078	452	659	33,662
64	CLINTON	60,000,000	3,176	18,892	1,638,296	2,028	808	131,812
65	COHASSET	95,000,000	2,118	44,854	2,016,689	1,941	1,039	65,843
66	COLRAIN	11,000,000	398	27,638	302,253	377	802	19,745
67	CONCORD	186,000,000	5,047	36,854	5,461,849	4,500	1,214	178,308
68	CONWAY	6,200,000	250	24,800	204,677	232	882	19,068
69	CUMMINGTON	5,500,000	123	44,715	112,059	123	911	10,549
70	DALTON	43,000,000	2,123	20,254	1,697,162	1,804	941	90,745
71	DANVERS	200,000,000	6,898	28,994	5,113,757	5,495	931	261,473
72	DARTMOUTH	190,000,000	4,813	39,476	3,227,199	4,251	759	178,980
73	DEDHAM	270,000,000	7,500	36,000	4,910,401	6,227	789	259,108
74	DEERFIELD	19,000,000	907	20,948	630,522	839	752	57,479
75	DENNIS	175,000,000	1,596	109,649	1,595,945	1,555	1,026	71,361
76	DIGHTON	30,000,000	1,311	22,883	861,267	1,209	712	91,057
77	DOUGLAS	15,000,000	744	20,161	411,418	682	603	36,204
78	DOVER	66,000,000	1,319	50,038	1,456,729	1,098	1,327	56,248
79	DRACUT	75,000,000	5,280	14,205	3,383,575	4,440	762	222,033
80	DUDLEY	42,000,000	1,889	22,234	1,136,060	1,578	720	86,967
81	DUNSTABLE	9,500,000	385	24,675	281,883	360	783	14,561
82	DUXBURY	97,000,000	2,574	37,685	2,362,232	2,557	924	98,077
83	EAST BRIDGEWATER	55,000,000	2,427	22,662	1,959,363	2,181	898	82,540
84	EAST BROOKFIELD	10,500,000	513	20,468	295,869	481	615	23,680
85	EASTHAM	55,000,000	507	108,481	516,091	501	1,030	27,260
86	EASTHAMPTON	75,000,000	3,214	23,335	1,691,813	2,394	707	142,726
87	EAST LONGMEADOW	100,000,000	3,764	26,567	2,937,292	3,587	819	163,650
88	EASTON	72,000,000	3,576	20,134	2,521,835	3,432	735	122,944
89	EDGARTOWN	55,000,000	353	155,807	437,723	351	1,247	14,930
90	EGREMONT	13,500,000	308	43,831	223,114	283	788	19,105
91	ERVING	16,000,000	337	47,478	269,096	320	841	27,746
92	ESSEX	26,000,000	658	39,514	517,599	603	858	32,669
93	EVERETT	400,000,000	8,873	45,081	7,155,640	7,069	1,012	302,057
94	FAIRHAVEN	85,000,000	3,811	22,304	2,572,381	3,171	811	187,522
95	FALL RIVER	285,000,000	20,358	13,999	11,100,394	13,269	837	771,157
96	FALMOUTH	210,000,000	5,212	40,292	3,776,842	4,853	778	119,633
97	FITCHBURG	260,000,000	10,185	25,528	5,959,823	7,275	819	414,184
98	FLORIDA	4,000,000	212	18,868	141,424	179	790	12,123
99	FOXBOROUGH	90,000,000	3,860	23,316	3,213,312	3,521	913	130,209
100	FRAMINGHAM	512,000,000	16,545	30,946	14,089,615	15,147	930	676,380

CITY CODE	CITY OR TOWN NAME	LATEST EQUALIZED VALUATION	SCHOOL ATTENDING CHILDREN	VALUATION PER S.A.C.	REPORTED REIMBURSABLE EXPINDITURES	NET AVERAGE MEMBERSHIP	REIMBUSABLE EXPENDITURE PER CHILD/NAM	1965 BASE-YEAR DATA
101	FRANKLIN	100,000,000	5,580	17,921	3,923,193	4,779	821	152.549
102	FREETOWN	29,000,000	1,205	24,066	611,215	1,068	572	82.117
103	GARDNER	105,000,000	4,174	25,156	2,197,520	3,007	731	156.219
104	GAY HEAD	3,500,000	18	194,444	27,480	20	1,374	2.055
105	GEORGETOWN	30,000,000	1,618	18,541	1,261,577	1,512	834	86.994
106	GILL	8,000,000	348	22,989	232,291	315	737	17.382
107	GLOUCESTER	184,000,000	7,035	26,155	4,951,277	5,678	872	264.251
108	GOSHEN	5,200,000	162	32,099	110,533	143	773	11.107
109	GOSNOLD	2,700,000	8	337,500	15,913	8	1,989	526
110	GRAFTON	60,000,000	2,976	20,161	2,058,035	2,698	763	124.257
111	GRANBY	27,000,000	1,637	16,494	1,211,391	1,602	756	99.363
112	GRANVILLE	10,500,000	320	32,813	226,231	302	749	12.746
113	GREAT BARRINGTON	58,000,000	1,698	34,158	1,418,121	1,566	906	55.287
114	GREENFIELD	122,000,000	4,132	29,526	2,957,727	3,588	824	156.272
115	GROTON	32,000,000	1,397	22,906	1,043,660	1,240	842	77.176
116	GROVELAND	25,000,000	1,724	14,501	1,141,406	1,535	744	89.861
117	HADLEY	29,500,000	781	37,772	664,564	728	913	58.878
118	HALIFAX	30,000,000	1,055	28,436	754,687	973	776	46.315
119	HAMILTON	53,000,000	1,955	27,110	534,036	1,884	814	83.642
120	HAMPDEN	32,000,000	1,543	20,739	,003,614	1,466	685	60.521
121	HANCOCK	4,000,000	194	20,619	104,008	181	575	7.366
122	HANOVER	66,000,000	3,312	19,928	2,909,282	3,186	913	120.281
123	HANSON	47,000,000	2,191	21,451	1,578,753	1,981	797	96.548
124	HARDWICK	12,700,000	643	19,751	388,319	597	650	28.564
125	HARVARD	32,000,000	954	33,543	917,129	820	1,118	47.168
126	HARWICH	110,000,000	1,432	76,816	1,187,214	1,362	872	58.654
127	HATFIELD	20,000,000	703	28,450	419,091	673	623	38.700
128	HAVERHILL	200,000,000	10,488	19,069	6,330,318	8,319	761	487.346
129	HAWLEY	1,500,000	61	24,590	44,297	50	886	6.978
130	HEATH	3,500,000	97	36,082	70,967	94	755	9.287
131	HINGHAM	160,000,000	5,897	27,132	5,219,566	5,399	967	194.256
132	HINSDALE	8,500,000	445	19,101	366,342	410	894	33.857
133	HOLBROOK	65,000,000	3,526	18,434	2,086,210	2,742	761	263.513
134	HOLDEN	94,000,000	3,429	27,413	2,594,254	3,053	850	170.440
135	HOLLAND	10,000,000	311	32,154	291,446	304	959	17.914
136	HOLLISTON	110,000,000	3,913	28,111	3,242,742	3,526	920	101.323
137	HOLYOKE	230,000,000	11,651	19,741	5,608,729	8,682	646	382.976
138	HOPEDALE	32,000,000	1,088	29,412	971,094	1,033	940	60.477
139	HOPKINTON	45,000,000	1,600	28,125	1,323,013	1,544	857	93.670
140	HUBBARDSTON	9,000,000	415	21,687	309,228	384	805	17.706
141	HUDSON	82,000,000	4,780	17,155	2,463,149	3,768	654	135.594
142	HULL	55,000,000	3,262	16,861	2,726,859	3,045	896	68.401
143	HUNTINGTON	7,200,000	454	15,859	272,612	475	574	39.814
144	IPSWICH	75,000,000	2,907	25,800	2,461,940	2,605	945	105.292
145	KINGSTON	30,000,000	1,585	18,927	1,039,872	1,409	738	72.769
146	LAKEVILLE	29,000,000	1,290	2,481	838,259	1,186	707	81.528
147	LANCASTER	30,000,000	1,393	1,536	808,067	919	879	76.219
148	LANESBOROUGH	18,500,000	912	0,285	708,083	887	798	49.322
149	LAWRENCE	260,000,000	14,779	7,593	7,885,698	9,117	865	535.623
150	LEE	52,000,000	1,805	3,809	1,290,263	1,624	794	70.138

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151	LEICESTER	45,000,000	2,507	17,950	1,568,297	1,881	834	125.148
152	LENOX	40,000,000	1,423	28,110	1,070,615	1,332	804	.807
153	LEOMINSTER	195,000,000	8,593	22,693	4,242,071	6,555	647	348.417
154	LEVERETT	6,000,000	269	22,305	235,493	248	950	28.334
155	LEXINGTON	280,000,000	9,399	29,790	10,007,009	9,148	1,094	387.507
156	LEYDEN	2,000,000	129	15,504	100,523	120	838	9.529
157	LINCOLN	60,000,000	1,423	42,164	1,510,298	1,331	1,135	133.617
158	LITTLETON	45,000,000	1,887	23,847	1,899,795	1,733	1,096	68.798
159	LONGMEADOW	196,000,000	4,775	41,047	4,339,253	4,233	1,025	123.276
160	LOWELL	330,000,000	22,215	14,855	11,304,285	16,064	704	1,015.045
161	LUDLOW	82,000,000	4,688	17,491	3,025,402	3,931	770	215.665
162	LUNENBURG	54,000,000	2,288	23,601	1,816,522	2,037	892	97.073
163	LYNN	500,000,000	20,397	24,513	13,560,977	14,419	940	790.715
164	LYNNFIELD	110,000,000	3,354	32,797	2,967,689	2,977	997	125.792
165	MALDEN	244,000,000	12,172	20,046	7,503,967	9,625	780	410.133
166	MANCHESTER	64,500,000	1,475	43,729	1,180,753	1,225	964	46.271
167	MANSFIELD	50,000,000	2,803	17,838	2,019,908	2,547	793	79.404
168	MARBLEHEAD	216,000,000	5,109	42,278	4,112,123	4,429	928	174.627
169	MARION	40,000,000	920	43,478	721,744	749	964	51.088
170	MARLBOROUGH	140,000,000	7,543	18,560	4,686,017	6,448	727	263.845
171	MARSHFIELD	105,000,000	4,978	21,093	3,903,301	4,476	872	110.131
172	MASHPEE	55,000,000	340	161,765	294,670	348	847	13.385
173	MATTAPOISETT	40,000,000	1,302	30,722	988,184	1,208	818	68.160
174	MAYNARD	58,000,000	2,409	24,076	1,593,133	2,051	777	72.970
175	MEDFIELD	66,000,000	2,990	22,074	2,807,427	2,699	1,040	114.898
176	MEDFORD	330,000,000	14,245	23,166	9,043,401	10,625	851	542.412
177	MEDWAY	50,000,000	2,588	19,320	1,948,195	2,522	772	80.937
178	MELROSE	254,000,000	8,089	31,401	6,223,002	7,298	853	263.423
179	MENDON	15,000,000	681	22,026	458,547	629	729	42.681
180	MERRIMAC	16,000,000	1,250	12,800	887,715	1,195	743	73.432
181	METHUEN	155,000,000	8,448	18,348	4,283,510	5,972	717	376.057
182	MIDDLEBOROUGH	65,000,000	3,560	18,258	2,349,543	3,176	740	123.122
183	MIDDLEFIELD	3,500,000	77	45,455	51,286	71	722	8.915
184	MIDDLETON	23,000,000	1,160	19,828	960,066	1,140	842	87.397
185	MILFORD	101,000,000	4,605	21,933	2,352,141	3,368	698	149.110
186	MILLBURY	55,000,000	3,087	17,817	1,849,616	2,534	730	120.943
187	MILLIS	48,000,000	1,866	25,723	1,231,980	1,541	799	103.567
188	MILLVILLE	7,200,000	519	13,873	328,103	462	710	22.857
189	MILTON	280,000,000	6,318	44,318	4,506,783	4,378	1,029	194.101
190	MONROE	1,800,000	46	39,130	39,575	43	920	2.380
191	MONSON	34,000,000	1,623	20,949	1,127,783	1,539	733	60.924
192	MONTAGUE	40,000,000	2,013	19,871	1,490,296	1,859	802	83.888
193	MONTEREY	13,000,000	153	84,967	136,446	148	922	10.298
194	MONTGOMERY	3,000,000	144	20,833	107,263	157	683	4.530
195	MOUNT WASHINGTON	1,500,000	8	187,500	6,641	8	830	29
196	NAHANT	30,000,000	957	31,348	726,865	868	837	40.057
197	NANTUCKET	90,000,000	914	98,468	714,473	892	801	27.281
198	NATICK	272,000,000	8,989	30,259	7,461,738	8,322	897	383.991
199	NEEDHAM	340,000,000	8,443	40,270	7,765,847	7,381	1,052	326.542
200	NEW ASHFORD	2,750,000	45	61,111	20,428	44	464	3.304

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201	NEW BEDFORD	380,000,000	22,301	17,040	11,890,161	15,562	764	934.609
202	NEW BRAINTREE	3,000,000	195	15,385	100,187	148	677	9.622
203	NEWBURY	18,000,000	1,067	16,870	877,076	1,143	767	43.035
204	NEWBURYPORT	85,000,000	3,606	23,572	2,501,185	3,007	832	135.084
205	NEW MARLBOROUGH	13,000,000	249	52,209	183,438	222	826	21.720
206	NEW SALEM	2,250,000	145	15,517	117,557	131	897	21.410
207	NEWTON	680,000,000	20,049	33,917	22,133,709	16,835	1,315	725.114
208	NORFOLK	28,000,000	1,212	23,102	825,921	1,076	768	71.506
209	NORTH ADAMS	80,000,000	4,302	18,596	2,417,444	3,521	687	241.068
210	NORTHAMPTON	160,000,000	5,567	28,741	4,173,508	4,520	923	299.783
211	NORTH ANDOVER	110,000,000	4,047	27,181	2,439,452	3,113	784	143.104
212	NORTH ATTLEBOROUGH	95,000,000	5,095	18,646	2,849,500	3,914	728	190.374
213	NORTHBOROUGH	60,000,000	3,100	19,355	2,232,196	3,041	734	129.938
214	NORTHBRIDGE	60,000,000	2,880	20,833	1,784,326	2,319	769	116.480
215	NORTH BROOKFIELD	20,000,000	1,149	17,406	609,952	1,059	576	51.916
216	NORTHFIELD	22,000,000	640	34,375	453,231	582	779	52.519
217	NORTH READING	71,000,000	3,544	20,034	2,719,771	3,403	799	142.796
218	NORTON	50,000,000	2,221	22,512	1,750,148	2,017	868	90.352
219	NORWELL	65,000,000	2,611	24,895	2,102,849	2,516	836	101.577
220	NORWOOD	200,000,000	8,299	24,099	6,031,981	7,085	851	326.622
221	OAK BLUFFS	35,000,000	343	102,041	423,044	340	1,244	11.574
222	OAKHAM	3,400,000	172	19,767	137,601	168	819	7.891
223	ORANGE	22,500,000	1,688	13,329	1,006,646	1,597	630	94.896
224	ORLEANS	85,000,000	778	109,254	814,125	772	1,055	41.517
225	OTIS	10,000,000	198	50,505	150,869	199	758	7.260
226	OXFORD	40,000,000	3,095	12,924	2,258,256	2,954	764	147.815
227	PALMER	75,000,000	2,734	27,432	1,784,392	2,484	718	124.685
228	PAXTON	29,500,000	1,051	28,069	718,621	916	785	63.514
229	PEABODY	315,000,000	12,660	24,882	8,646,846	10,506	823	467.569
230	PELHAM	9,000,000	253	35,573	222,803	240	928	17.400
231	PEMBROKE	55,000,000	3,310	16,616	2,266,672	2,944	770	137.609
232	PEPPERELL	31,000,000	1,651	18,776	1,222,660	1,561	783	80.843
233	PERU	3,000,000	76	39,474	68,925	70	985	5.961
234	PETERSHAM	6,000,000	254	23,622	204,055	244	836	20.781
235	PHILLIPSTON	4,000,000	301	13,289	176,770	288	614	19.290
236	PITTSFIELD	350,000,000	14,629	23,925	9,850,377	11,484	858	693.258
237	PLAINFIELD	3,000,000	96	31,250	61,519	94	654	4.715
238	PLAINVILLE	28,000,000	1,505	18,605	950,268	1,278	744	88.854
239	PLYMOUTH	220,000,000	4,575	48,087	4,055,318	4,121	984	102.144
240	PLYMPTON	11,500,000	375	30,667	278,871	333	837	22.855
241	PRINCETON	13,500,000	554	24,368	385,978	504	766	27.958
242	PROVINCETOWN	66,000,000	620	106,452	623,555	641	973	49.459
243	QUINCY	515,000,000	19,585	26,296	15,647,167	15,820	989	655.046
244	RANDOLPH	135,000,000	7,814	17,277	5,812,155	6,729	864	324.401
245	RAYNHAM	50,000,000	2,153	23,223	1,598,200	2,093	764	103.327
246	READING	160,000,000	6,439	24,849	4,736,561	5,817	814	236.547
247	REHOBOTH	37,000,000	1,903	19,443	1,354,119	1,752	773	128.705
248	REVERE	215,000,000	8,615	24,956	6,568,311	7,236	908	352.941
249	RICHMOND	7,500,000	376	19,947	157,053	359	437	18.706
250	ROCHESTER	15,000,000	536	27,985	403,653	487	829	38.694

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251	ROCKLAND	72,000,000	4,949	14,548	3,197,151	4,029	794	238,789
252	ROCKPORT	70,000,000	1,017	68,830	876,132	981	893	61,391
253	ROWE	25,000,000	70	357,143	119,678	68	1,760	6,998
254	ROWLEY	22,000,000	902	24,390	666,500	802	831	38,191
255	ROYALSTON	3,800,000	229	16,594	154,256	190	812	15,663
256	RUSSELL	10,800,000	422	25,592	291,923	420	695	13,336
257	RUTLAND	17,000,000	771	22,049	572,756	716	800	57,836
258	SALEM	260,000,000	8,881	29,276	6,276,698	6,574	955	294,213
259	SALISBURY	56,000,000	1,257	44,551	973,824	1,322	737	45,480
260	SANDISFIELD	8,000,000	121	66,116	92,613	109	850	5,013
261	SANDWICH	110,000,000	917	119,956	696,241	913	763	32,630
262	SAUGUS	210,000,000	6,364	32,998	5,079,994	6,026	843	255,142
263	SAVOY	2,500,000	75	33,333	57,555	64	899	9,006
264	SCITUATE	125,000,000	5,764	21,686	4,276,084	5,523	774	214,627
265	SEEKONK	75,000,000	3,292	22,783	2,544,410	3,065	830	102,923
266	SHARON	125,000,000	3,736	33,458	3,533,366	3,616	977	167,176
267	SHEFFIELD	21,000,000	644	32,609	494,697	574	862	50,926
268	SHELBURNE	11,000,000	467	23,555	336,388	424	793	49,561
269	SHERBORN	44,000,000	1,230	35,772	1,372,347	1,127	1,218	63,165
270	SHIRLEY	18,000,000	928	19,397	512,006	834	614	45,498
271	SHREWSBURY	130,000,000	5,578	23,306	3,849,880	4,939	779	252,686
272	SHUTESBURY	7,000,000	144	48,611	119,837	133	901	8,404
273	SOMERSET	220,000,000	4,922	44,697	3,280,404	4,565	719	136,791
274	SOMERVILLE	330,000,000	18,356	17,978	9,561,198	12,182	785	719,659
275	SOUTHAMPTON	17,000,000	861	19,744	533,937	789	677	39,372
276	SOUTHBOROUGH	49,000,000	1,843	26,587	1,434,086	1,714	837	96,484
277	SOUTHBRIDGE	32,000,000	3,874	21,167	1,926,741	2,819	683	201,135
278	SOUTH HADLEY	85,000,000	3,988	21,314	3,020,390	3,700	816	173,533
279	SOUTHWICK	39,500,000	2,018	19,574	1,501,694	1,846	813	88,693
280	SPENCER	45,000,000	2,251	19,991	1,318,389	2,089	631	95,992
281	SPRINGFIELD	660,000,000	39,076	16,890	23,588,836	29,080	811	1,558,934
282	STERLING	35,000,000	1,255	27,888	922,792	1,160	796	87,169
283	STOCKBRIDGE	24,500,000	588	41,667	466,401	490	952	41,343
284	STONEHAM	148,000,000	5,395	27,433	3,855,732	4,301	896	222,270
285	STOUGHTON	159,000,000	6,926	22,957	4,651,947	6,282	741	258,268
286	STOW	30,000,000	1,235	24,291	1,118,972	1,217	919	80,232
287	STURBRIDGE	42,000,000	1,403	29,936	1,040,686	1,353	769	70,473
288	SUDBURY	155,000,000	5,077	30,530	4,494,335	4,705	955	186,033
289	SUNDERLAND	12,000,000	311	38,585	251,736	288	874	28,743
290	SUTTON	20,000,000	1,211	16,515	735,460	1,067	689	74,019
291	SWAMPSCOTT	125,000,000	3,346	37,358	3,371,422	3,029	1,113	83,928
292	SWANSEA	82,000,000	3,329	24,632	1,721,852	2,468	698	149,687
293	TAUNTON	160,000,000	9,689	16,514	4,719,520	7,329	644	373,378
294	TEMPLETON	22,000,000	1,603	13,724	998,903	1,446	691	93,743
295	TEWKSBURY	120,000,000	7,274	16,497	4,060,867	6,640	612	279,574
296	TISBURY	58,000,000	571	101,576	672,203	554	1,213	35,843
297	TOLLAND	3,300,000	30	110,000	21,727	30	724	3,014
298	TOPSFIELD	40,000,000	1,838	21,763	1,549,501	1,762	879	121,824
299	TOWNSEND	28,000,000	1,188	23,569	947,616	1,156	820	95,415
300	TRURO	50,000,000	283	176,678	204,726	299	685	6,923

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301	TYNGSBOROUGH	29,000,000	1,122	25,847	920,726	1,015	907	59,989
302	TYRINGHAM	5,600,000	77	72,727	51,711	57	907	1,941
303	UPTON	15,500,000	888	17,455	644,006	795	810	75,910
304	UXBRIDGE	38,000,000	2,113	17,984	1,159,222	1,695	684	80,414
305	WAKEFIELD	200,000,000	6,185	32,336	4,501,042	5,294	850	255,290
306	WALES	5,200,000	286	18,182	218,657	262	835	19,426
307	WALPOLE	142,000,000	5,344	26,572	4,829,474	4,680	1,032	167,383
308	WALTHAM	560,000,000	12,678	44,171	10,548,709	10,306	1,024	604,270
309	WARE	42,000,000	1,892	22,199	1,052,473	1,448	727	72,255
310	WAREHAM	138,000,000	3,058	45,128	1,848,865	2,782	665	80,928
311	WARREN	19,000,000	993	19,134	638,904	961	665	41,961
312	WARWICK	3,500,000	97	36,082	84,547	87	972	11,962
313	WASHINGTON	2,200,000	102	21,569	82,422	99	833	7,831
314	WATERTOWN	260,000,000	7,530	34,529	6,777,250	6,005	1,129	235,872
315	WAYLAND	125,000,000	4,272	29,260	4,462,212	3,911	1,141	171,527
316	WEBSTER	77,000,000	3,251	23,685	1,461,659	2,211	661	158,450
317	WELLESLEY	320,000,000	7,061	45,319	7,392,629	6,086	1,215	199,254
318	WELLFLEET	60,000,000	376	159,574	405,169	362	1,119	25,421
319	WENDELL	1,700,000	92	18,478	64,411	85	758	6,483
320	WENHAM	38,000,000	976	38,934	696,080	863	807	50,678
321	WESTBOROUGH	125,000,000	3,437	36,369	2,940,112	3,263	901	100,673
322	WEST BOYLSTON	42,000,000	1,724	24,362	1,526,934	1,617	944	78,141
323	WEST BRIDGEWATER	37,000,000	1,762	20,999	1,399,211	1,643	852	74,185
324	WEST BROOKFIELD	18,000,000	697	25,825	453,771	666	681	30,209
325	WESTFIELD	155,000,000	8,044	19,269	5,172,338	6,625	781	423,593
326	WESTFORD	62,000,000	3,604	17,203	2,196,741	3,065	717	99,229
327	WESTHAMPTON	7,000,000	237	29,536	146,217	221	662	10,521
328	WESTMINSTER	28,000,000	1,138	24,605	862,160	1,074	803	94,087
329	WEST NEWBURY	13,000,000	732	17,760	552,136	699	790	39,615
330	WESTON	200,000,000	3,198	62,539	3,947,573	2,781	1,419	106,979
331	WESTPORT	65,000,000	2,810	23,132	1,592,794	2,200	724	86,310
332	WEST SPRINGFIELD	270,000,000	7,135	37,842	4,945,661	5,709	866	272,263
333	WEST STOCKBRIDGE	8,000,000	338	23,669	285,944	320	894	17,764
334	WEST TISBURY	13,500,000	85	158,824	107,351	89	1,206	4,949
335	WESTWOOD	144,000,000	3,825	37,647	3,663,201	3,529	1,038	144,064
336	WEYMOUTH	386,000,000	15,683	24,613	9,657,553	13,104	737	690,926
337	WHATELY	7,200,000	243	29,630	216,209	237	912	24,076
338	WHITMAN	76,500,000	3,630	21,074	2,708,744	3,542	765	141,170
339	WILBRAHAM	86,000,000	3,914	21,972	3,005,590	3,714	809	144,587
340	WILLIAMSBURG	10,000,000	666	15,015	464,288	624	744	63,960
341	WILLIAMSTOWN	70,000,000	1,773	39,481	1,643,181	1,612	1,019	84,684
342	WILMINGTON	137,000,000	5,347	25,622	4,011,725	5,152	779	232,875
343	WINCHENDON	34,000,000	1,736	19,585	1,213,548	1,252	969	73,765
344	WINCHESTER	217,000,000	6,113	35,498	5,631,796	5,377	1,047	174,321
345	WINDSOR	5,000,000	168	29,762	132,190	154	858	10,179
346	WINTHROP	95,000,000	4,529	20,976	2,697,514	3,469	778	154,011
347	WOBURN	240,000,000	9,974	24,063	7,623,199	8,808	865	420,312
348	WORCESTER	683,000,000	37,787	18,075	29,928,774	29,157	1,026	1,520,944
349	WORTHINGTON	5,500,000	207	26,570	149,236	197	758	13,821
350	WRENTHAM	35,000,000	1,611	21,726	1,260,747	1,463	862	73,345

CITY CODE	CITY OR TOWN NAME	LATEST EQUALIZED VALUATION	SCHOOL ATTENDING CHILDREN	VALUATION PER S.A.C.	REPORTED REIMBURSABLE EXPINDITURES	NET AVERAGE MEMBERSHIP	REIMBUSABLE EXPENDITURE PER CHILD/NAM	1965 BASE-YEAR DATA
351	YARMOUTH	175,000,000	3,089	56,653	2,597,280	2,996	867	81,241
		35,051,300,000	1,384,122	25,323	996,751,983	1,139,653	874	53,416,258

HEADER STATE AID DATA		
TRAILER-LABELATE AID DATA	COUNT	0351
STATE TOTALS TE AID DATA	COUNT	0351
REIMBURSABLE-EXPENSE	996,751,983.00	0351
VALUATIONS	35,051,300,000.00	0351
SCHOOL-ATTENDING CHILD	1,384,122.00	0351
NET-AVE-MEMBERSHIP	1,139,653.00	0351
1965-BASE	53,416,258.00	0351
AVE-REIM-PER-NAM	875.00	0351
VALUE-PER-SAC	25,324.00	0351
LIMIT-80%	700.00	0351
LIMIT-110%	963.00	0351

CITY CODE	CITY OR TOWN NAME	REIMBURSABLE EXPENDITURES REPORTED	REINBURSABLE EXPENDITURE USED	VALUATION PERCENTAGE	SCHOOL AID PERCENTAGE	SCHOOL AID ENTITLEMENTS
1	ABINGTON	2,353,998	2,353,998	60.7	60.5	1,424,168.79
2	ACTON	4,198,439	4,198,439	99.6	35.2	1,477,850.53
3	ACUSHNET	730,681	865,200	70.5	54.1	468,073.20
4	ADAMS	1,551,512	1,551,512	81.4	47.0	729,210.64
5	AGAWAM	3,294,239	3,343,900	124.7	18.9	631,997.10
6	ALFORD	43,594	43,594	363.9	15.0	6,539.10
7	AMESBURY	1,818,461	1,818,461	84.9	44.8	814,670.53
8	AMHERST	3,281,675	3,280,200	172.6	15.0	492,030.00
9	ANDOVER	6,454,283	5,876,063	134.2	15.0	881,409.45
10	ARLINGTON	8,706,512	8,706,512	132.4	15.0	1,305,976.80
11	ASHBURNHAM	761,773	761,773	86.6	43.7	332,894.80
12	ASHBY	400,592	421,400	77.6	49.5	208,593.00
13	ASHFIELD	287,314	287,314	117.8	23.4	67,231.48
14	ASHLAND	2,039,018	2,039,018	87.6	43.0	876,777.74
15	ATHOL	1,531,964	1,607,200	73.9	51.9	834,136.80
16	ATTLEBORO	6,608,135	6,608,135	87.2	43.3	2,861,322.46
17	AUBURN	3,126,634	3,126,634	122.1	20.6	644,086.60
18	AVON	1,303,832	1,229,113	88.7	42.3	519,914.80
19	AYER	853,240	2,408,700	33.8	75.0	639,930.00
20	BARNSTABLE	4,414,776	4,414,776	257.2	15.0	662,216.40
21	BARRE	664,227	664,227	67.5	56.1	372,631.35
22	BECKET	183,027	183,027	220.2	15.0	27,454.05
23	BEDFORD	3,325,693	3,325,693	122.9	20.1	668,464.29
24	BELCHERTOWN	957,304	957,304	71.4	53.6	513,114.94
25	BELLINGHAM	2,224,003	2,507,400	72.5	52.9	1,326,414.60
26	BELMONT	5,267,315	4,934,738	196.1	15.0	740,210.70
27	BERKLEY	430,780	430,780	60.9	60.4	260,191.12
28	BERLIN	489,037	489,037	75.3	51.0	249,408.87
29	BERNARDSTON	388,828	388,828	75.4	51.0	198,302.28
30	BEVERLY	6,352,513	6,352,513	99.7	35.2	2,236,084.58
31	BILLERICA	6,087,276	6,804,700	60.9	60.4	4,110,038.80
32	BLACKSTONE	1,155,463	1,192,800	66.6	56.7	676,317.60
33	BLANDFORD	163,200	170,100	102.8	33.1	56,303.10
34	BOLTON	518,912	518,912	141.5	15.0	77,836.80
35	BOSTON	95,957,267	86,405,550	64.6	58.0	50,115,219.00
36	BOURNE	1,669,193	2,704,100	98.7	35.8	968,067.80
37	BOXBOROUGH	164,118	316,400	111.1	27.8	87,959.20
38	BOXFORD	1,233,256	1,233,256	98.0	36.3	447,671.93
39	BOYLSTON	736,891	736,891	104.4	32.1	236,542.01
40	BRAINTREE	7,516,208	7,516,208	104.4	32.1	2,412,702.77
41	BREWSTER	415,632	415,632	528.8	15.0	62,344.80
42	BRIDGEWATER	2,163,010	2,163,010	65.6	57.3	1,239,404.73
43	BRIMFIELD	450,475	450,475	71.5	53.5	241,004.13
44	BROCKTON	15,545,248	15,545,248	63.9	58.4	9,078,424.83
45	BROOKFIELD	429,347	429,347	77.1	49.8	213,814.81
46	BROOKLINE	9,099,374	5,622,925	263.4	15.0	843,438.75
47	BUCKLAND	393,361	393,361	74.7	51.4	202,187.55
48	BURLINGTON	6,127,148	6,127,148	118.8	22.7	1,390,862.60
49	CAMBRIDGE	13,193,557	9,436,350	149.4	15.0	1,415,452.50
50	CANTON	3,781,325	3,781,325	140.1	15.0	567,198.75

CITY CODE	CITY OR TOWN NAME	REIMBURSABLE EXPENDITURES REPORTED	REINBURSABLE EXPENDITURE USED	VALUATION PERCENTAGE	SCHOOL AID PERCENTAGE	SCHOOL AID ENTITLEMENTS
51	CARLISLE	911,866	822,938	115.1	25.1	206,557.44
52	CARVER	634,586	634,586	135.0	15.0	95,187.90
53	CHARLEMONT	179,628	179,628	95.0	38.2	68,617.90
54	CHARLTON	1,045,415	1,045,415	69.2	55.0	574,978.25
55	CHATHAM	1,194,996	946,138	429.6	15.0	141,920.70
56	CHELMSFORD	6,538,672	6,538,672	92.5	39.9	2,608,930.13
57	CHELSEA	3,695,357	3,695,357	58.9	61.7	2,280,035.27
58	CHESHIRE	571,043	571,043	73.3	52.3	298,655.49
59	CHESTER	224,698	224,698	78.7	48.8	109,652.62
60	CHESTERFIELD	163,848	163,848	118.9	22.7	37,193.50
61	CHICOPEE	7,448,983	8,551,200	62.4	59.4	5,079,412.80
62	CHILMARK	66,703	50,050	22.0	15.0	7,507.50
63	CLARKSBURG	298,078	316,400	63.4	58.8	186,043.20
64	CLINTON	1,638,296	1,638,296	74.6	51.5	843,722.44
65	COHASSET	2,016,689	1,868,213	177.1	15.0	280,231.95
66	COLRAIN	302,253	302,253	109.1	29.1	87,955.62
67	CONCORD	5,461,849	4,331,250	145.5	15.0	649,687.50
68	CONWAY	204,677	204,677	97.9	36.3	74,297.75
69	CUMMINGTON	112,059	112,059	176.5	15.0	16,808.85
70	DALTON	1,697,162	1,697,162	79.9	48.0	814,637.76
71	DANVERS	5,113,757	5,113,757	114.4	25.6	1,309,121.79
72	DARTMOUTH	3,227,199	3,227,199	155.8	15.0	484,079.85
73	DEDHAM	4,910,401	4,910,401	142.1	15.0	736,560.15
74	DEERFIELD	630,522	630,522	82.7	46.2	291,301.16
75	DENNIS	1,595,945	1,496,688	432.9	15.0	224,503.20
76	DIGHTON	861,267	861,267	90.3	41.3	355,703.27
77	DOUGLAS	411,418	477,400	79.6	48.3	230,584.20
78	DOVER	1,456,729	1,056,825	197.5	15.0	158,523.75
79	DRACUT	3,383,575	3,383,575	56.0	63.5	2,148,570.13
80	DUDLEY	1,136,060	1,136,060	87.7	42.9	487,369.74
81	DUNSTABLE	281,883	281,883	97.4	36.7	103,451.06
82	DUXBURY	2,362,232	2,362,232	148.8	15.0	354,334.80
83	EAST BRIDGEWATER	1,959,363	1,959,363	89.4	41.8	819,013.73
84	EAST BROOKFIELD	295,869	336,700	80.8	47.5	159,932.50
85	EASTHAM	516,091	482,213	428.3	15.0	72,331.95
86	EASTHAMPTON	1,691,813	1,691,813	92.1	40.1	678,417.01
87	EAST LONGMEADOW	2,937,292	2,937,292	104.9	31.8	934,058.86
88	EASTON	2,521,835	2,521,835	79.5	48.3	1,218,046.31
89	EDGARTOWN	437,723	337,838	615.2	15.0	50,675.70
90	EGREMONT	223,114	223,114	173.0	15.0	33,467.10
91	ERVING	269,096	269,096	187.4	15.0	40,364.40
92	ESSEX	517,599	517,599	156.0	15.0	77,639.85
93	EVERETT	7,155,640	6,803,913	178.0	15.0	1,020,586.95
94	FAIRHAVEN	2,572,381	2,572,381	88.0	42.8	1,100,979.07
95	FALL RIVER	11,100,394	11,100,394	55.2	64.1	7,115,352.55
96	FALMOUTH	3,776,842	3,776,842	159.1	15.0	566,526.30
97	FITCHBURG	5,959,823	5,959,823	100.8	34.5	2,056,138.94
98	FLORIDA	141,424	141,424	74.5	51.6	72,974.78
99	FOXBOROUGH	3,213,312	3,213,312	92.0	40.2	1,291,751.42
100	FRAMINGHAM	14,089,615	14,089,615	122.2	20.6	2,902,460.69

CITY CODE	CITY OR TOWN NAME	REIMBURSABLE EXPENDITURES REPORTED	REINBURSABLE EXPENDITURE USED	VALUATION PERCENTAGE	SCHOOL AID PERCENTAGE	SCHOOL AID ENTITLEMENTS
101	FRANKLIN	3,923,193	3,923,193	70.7	54.0	2,118,524.22
102	FREETOWN	611,215	747,600	95.0	38.2	285,583.20
103	GARDNER	2,197,520	2,197,520	99.3	35.4	777,922.08
104	GAY HEAD	27,480	19,250	767.8	15.0	2,887.50
105	GEORGETOWN	1,261,577	1,261,577	73.2	52.4	661,066.35
106	GILL	232,291	232,291	90.7	41.0	95,239.31
107	GLOUCESTER	4,951,277	4,951,277	103.2	32.9	1,628,970.13
108	GOSHEN	110,533	110,533	126.7	17.6	19,453.81
109	GOSNOLD	15,913	7,700	332.7	15.0	1,155.00
110	GRAFTON	2,058,035	2,058,035	79.6	48.3	994,030.91
111	GRANBY	1,211,391	1,211,391	65.1	57.7	698,972.61
112	GRANVILLE	226,231	226,231	129.5	15.8	35,744.50
113	GREAT BARRINGTON	1,418,121	1,418,121	134.8	15.0	212,718.15
114	GREENFIELD	2,957,727	2,957,727	116.5	24.2	715,769.93
115	GROTON	1,043,660	1,043,660	90.4	41.2	429,987.92
116	GROVELAND	1,141,406	1,141,406	57.2	62.8	716,802.97
117	HADLEY	664,564	664,564	149.1	15.0	99,684.60
118	HALIFAX	754,687	754,687	112.2	27.0	203,765.49
119	HAMILTON	1,534,036	1,534,036	107.0	30.4	466,346.94
120	HAMPDEN	1,003,614	1,026,200	81.8	46.8	480,261.60
121	HANCOCK	104,008	126,700	81.4	47.1	59,675.70
122	HANOVER	2,909,282	2,909,282	78.6	48.9	1,422,638.90
123	HANSON	1,578,753	1,578,753	84.7	44.9	708,860.10
124	HARDWICK	388,319	417,900	77.9	49.3	206,024.70
125	HARVARD	917,129	789,250	132.4	15.0	118,387.50
126	HARWICH	1,187,214	1,187,214	303.3	15.0	178,082.10
127	HATFIELD	419,091	471,100	112.3	27.0	127,197.00
128	HAVERHILL	6,330,318	6,330,318	75.3	51.1	3,234,792.50
129	HAWLEY	44,297	44,297	97.1	36.9	16,345.59
130	HEATH	70,967	70,967	142.4	15.0	10,645.05
131	HINGHAM	5,219,566	5,196,538	107.1	30.4	1,579,747.55
132	HINSDALE	366,342	366,342	75.4	51.0	186,834.42
133	HOLBROOK	2,086,210	2,086,210	72.7	52.7	1,099,432.67
134	HOLDEN	2,594,254	2,594,254	108.2	29.6	767,899.18
135	HOLLAND	291,446	291,446	126.9	17.5	51,003.05
136	HOLLISTON	3,242,742	3,242,742	111.0	27.8	901,482.28
137	HOLYOKE	5,608,729	6,077,400	77.9	49.3	2,996,158.20
138	HOPEDALE	971,094	971,094	116.1	24.5	237,918.03
139	HOPKINTON	1,323,013	1,323,013	111.0	27.8	367,797.61
140	HUBBARDSTON	309,228	309,228	85.6	44.3	136,988.00
141	HUDSON	2,463,149	2,637,600	67.7	56.0	1,477,056.00
142	HULL	2,726,859	2,726,859	66.5	56.7	1,546,129.05
143	HUNTINGTON	272,612	332,500	62.6	59.3	197,172.50
144	IPSWICH	2,461,940	2,461,940	101.8	33.8	832,135.72
145	KINGSTON	1,039,872	1,039,872	74.7	51.4	534,494.21
146	LAKEVILLE	838,259	838,259	88.7	42.3	354,583.56
147	LANCASTER	808,067	808,067	85.0	44.7	361,205.95
148	LANESBOROUGH	708,083	708,083	80.1	47.9	339,171.76
149	LAWRENCE	7,885,698	7,885,698	69.4	54.8	4,321,362.50
150	LEE	1,290,263	1,290,263	113.7	26.1	336,758.64

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151	LEICESTER	1,568,297	1,568,297	70.8	53.9	845,312.08
152	LENOX	1,070,615	1,070,615	111.0	27.8	297,630.97
153	LEOMINSTER	4,242,071	4,589,200	89.6	41.8	1,918,285.60
154	LEVERETT	235,493	235,493	88.0	42.7	100,555.51
155	LEXINGTON	10,007,009	8,804,950	117.6	23.5	2,069,163.25
156	LEYDEN	100,523	100,523	61.2	60.2	60,514.85
157	LINCOLN	1,510,298	1,281,088	166.4	15.0	192,163.20
158	LITTLETON	1,899,795	1,668,013	94.1	38.8	647,189.04
159	LONGMEADOW	4,339,253	4,074,263	162.0	15.0	611,139.45
160	LOWELL	11,304,285	11,304,285	58.6	61.9	6,997,352.42
161	LUDLOW	3,025,402	3,025,402	69.0	55.1	1,666,996.50
162	LUNENBURG	1,816,522	1,816,522	93.1	39.4	715,709.67
163	LYNN	13,560,977	13,560,977	96.7	37.1	5,031,122.47
164	LYNNFIELD	2,967,689	2,865,363	129.5	15.8	452,727.35
165	MALDEN	7,503,967	7,503,967	79.1	48.5	3,639,424.00
166	MANCHESTER	1,180,753	1,179,063	172.6	15.0	176,859.45
167	MANSFIELD	2,019,908	2,019,908	70.4	54.2	1,094,790.14
168	MARBLEHEAD	4,112,123	4,112,123	166.9	15.0	616,818.45
169	MARION	721,744	720,913	171.6	15.0	108,136.95
170	MARLBOROUGH	4,686,017	4,686,017	73.2	52.4	2,455,472.91
171	MARSHFIELD	3,903,301	3,903,301	83.2	45.9	1,791,615.16
172	MASHPEE	294,670	294,670	638.7	15.0	44,200.50
173	MATTAPOISETT	988,184	988,184	121.3	21.1	208,506.82
174	MAYNARD	1,593,133	1,593,133	95.0	38.2	608,576.81
175	MEDFIELD	2,807,427	2,597,788	87.1	43.3	1,124,842.20
176	MEDFORD	9,043,401	9,043,401	91.4	40.5	3,662,577.41
177	MEDWAY	1,948,195	1,948,195	76.2	50.4	981,890.28
178	MELROSE	6,223,002	6,223,002	123.9	19.4	1,207,262.39
179	MENDON	458,547	458,547	86.9	43.5	199,467.95
180	MERRIMAC	887,715	887,715	50.5	67.1	595,656.77
181	METHUEN	4,283,510	4,283,510	72.4	52.9	2,265,976.79
182	MIDDLEBOROUGH	2,349,543	2,349,543	72.0	53.1	1,247,607.33
183	MIDDLEFIELD	51,286	51,286	179.4	15.0	8,915.00
184	MIDDLETON	960,066	960,066	78.2	49.1	471,392.41
185	MILFORD	2,352,141	2,357,600	86.6	43.7	1,030,271.20
186	MILLBURY	1,849,616	1,849,616	70.3	54.3	1,004,341.49
187	MILLIS	1,231,980	1,231,980	101.5	34.0	418,873.20
188	MILLVILLE	328,103	328,103	54.7	64.4	211,298.33
189	MILTON	4,506,783	4,213,825	175.0	15.0	632,073.75
190	MONROE	39,575	39,575	154.5	15.0	5,936.25
191	MONSON	1,127,783	1,127,783	82.7	46.2	521,035.75
192	MONTAGUE	1,490,296	1,490,296	78.4	49.0	730,245.04
193	MONTEREY	136,446	136,446	335.5	15.0	20,466.90
194	MONTGOMERY	107,263	109,900	82.2	46.5	51,103.50
195	MOUNT WASHINGTON	6,641	6,641	740.4	15.0	996.15
196	NAHANT	726,865	726,865	123.7	19.5	141,738.68
197	NANTUCKET	714,473	714,473	388.8	15.0	107,170.95
198	NATICK	7,461,738	7,461,738	119.4	22.3	1,663,967.57
199	NEEDHAM	7,765,847	7,104,213	159.0	15.0	1,065,631.95
200	NEW ASHFORD	20,428	30,800	241.3	15.0	4,620.00

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201	NEW BEDFORD	11,890,161	11,890,161	67.2	56.3	6,694,160.64
202	NEW BRAINTREE	100,187	103,600	60.7	60.5	62,678.00
203	NEWBURY	877,076	877,076	66.6	56.7	497,302.09
204	NEWBURYPORT	2,501,185	2,501,185	93.0	39.5	987,968.08
205	NEW MARLBOROUGH	183,438	183,438	206.1	15.0	27,515.70
206	NEW SALEM	117,557	117,557	61.2	60.2	70,769.31
207	NEWTON	22,133,709	16,203,688	133.9	15.0	2,430,553.20
208	NORFOLK	825,921	825,921	91.2	40.7	336,149.85
209	NORTH ADAMS	2,417,444	2,464,700	73.4	52.3	1,289,038.10
210	NORTHAMPTON	4,173,508	4,173,508	113.4	26.2	1,093,459.10
211	NORTH ANDOVER	2,439,452	2,439,452	107.3	30.2	736,714.50
212	NORTH ATTLEBOROUGH	2,849,500	2,849,500	73.6	52.1	1,484,589.50
213	NORTHBOROUGH	2,232,196	2,232,196	76.4	50.3	1,122,794.59
214	NORTHBRIDGE	1,784,326	1,784,326	82.2	46.5	829,711.59
215	NORTH BROOKFIELD	609,952	741,300	68.7	55.3	409,938.90
216	NORTHFIELD	453,231	453,231	135.7	15.0	67,984.65
217	NORTH READING	2,719,771	2,719,771	79.1	48.6	1,321,808.71
218	NORTON	1,750,148	1,750,148	88.8	42.2	738,562.46
219	NORWELL	2,102,849	2,102,849	98.3	36.1	759,128.49
220	NORWOOD	6,031,981	6,031,981	95.1	38.1	2,298,184.76
221	OAK BLUFFS	423,044	327,250	402.9	15.0	49,087.50
222	OAKHAM	137,601	137,601	78.0	49.3	67,837.29
223	ORANGE	1,006,646	1,117,900	52.6	65.8	735,578.20
224	ORLEANS	814,125	743,050	431.4	15.0	111,457.50
225	OTIS	150,869	150,869	199.4	15.0	22,630.35
226	OXFORD	2,258,256	2,258,256	51.0	66.8	1,508,515.01
227	PALMER	1,784,392	1,784,392	108.3	29.6	528,180.03
228	PAXTON	718,621	718,621	110.8	28.0	201,213.88
229	PEABODY	8,646,846	8,646,846	98.2	36.1	3,121,511.41
230	PELHAM	222,803	222,803	140.4	15.0	33,420.45
231	PEMBROKE	2,266,672	2,266,672	65.6	57.4	1,301,069.73
232	PEPPERELL	1,222,660	1,222,660	74.1	51.8	633,337.88
233	PERU	68,925	67,375	155.8	15.0	10,106.25
234	PETERSHAM	204,055	204,055	93.2	39.4	80,397.67
235	PHILLIPSTON	176,770	201,600	52.4	65.9	132,577.50
236	PITTSFIELD	9,850,377	9,850,377	94.4	38.6	3,802,245.52
237	PLAINFIELD	61,519	65,800	123.4	19.8	13,028.40
238	PLAINVILLE	950,268	950,268	73.4	52.2	496,039.90
239	PLYMOUTH	4,055,318	3,966,463	189.8	15.0	594,969.45
240	PLYMPTON	278,871	278,871	121.0	21.3	59,399.52
241	PRINCETON	385,978	385,978	96.2	37.5	144,741.75
242	PROVINCETOWN	623,555	616,963	420.3	15.0	92,544.45
243	QUINCY	15,647,167	15,226,750	103.8	32.5	4,948,693.75
244	RANDOLPH	5,812,155	5,812,155	68.2	55.7	3,237,370.34
245	RAYNHAM	1,598,200	1,598,200	91.7	40.4	645,672.80
246	READING	4,736,561	4,736,561	98.1	36.2	1,714,635.08
247	REHOBOTH	1,354,119	1,354,119	76.7	50.1	678,413.62
248	REVERE	6,568,311	6,568,311	98.5	35.9	2,358,023.65
249	RICHMOND	157,053	251,300	78.7	48.8	117,789.75
250	ROCHESTER	403,653	403,653	110.5	28.2	113,830.15

CITY CODE	CITY OR TOWN NAME	REIMBURSABLE EXPENDITURES REPORTED	REINBURSABLE EXPENDITURE USED	VALUATION PERCENTAGE	SCHOOL AID PERCENTAGE	SCHOOL AID ENTITLEMENTS
251	ROCKLAND	3,197,151	3,197,151	57.4	62.7	2,004,613.68
252	ROCKPORT	876,132	876,132	271.7	15.0	131,419.80
253	ROWE	119,678	65,450	410.2	15.0	9,817.50
254	ROWLEY	666,500	666,500	96.3	37.4	249,271.00
255	ROYALSTON	154,256	154,256	65.5	57.4	88,542.94
256	RUSSELL	291,923	294,000	101.0	34.3	100,842.00
257	RUTLAND	572,756	572,756	87.0	43.4	248,576.10
258	SALEM	6,276,698	6,276,698	115.6	24.9	1,562,897.80
259	SALISBURY	973,824	973,824	175.9	15.0	146,073.60
260	SANDISFIELD	92,613	92,613	261.0	15.0	13,891.95
261	SANDWICH	696,241	696,241	473.6	15.0	104,436.15
262	SAUGUS	5,079,994	5,079,994	130.3	15.3	777,239.08
263	SAVOY	57,555	57,555	131.6	15.0	9,006.00
264	SCITUATE	4,276,084	4,276,084	85.6	44.3	1,894,305.21
265	SEEKONK	2,544,410	2,544,410	89.9	41.5	1,055,930.15
266	SHARON	3,533,366	3,480,400	132.1	15.0	522,060.00
267	SHEFFIELD	494,697	494,697	128.7	16.3	80,635.61
268	SHELBURNE	336,388	336,388	93.0	39.5	132,873.26
269	SHERBORN	1,372,347	1,084,738	141.2	15.0	162,710.70
270	SHIRLEY	512,006	583,800	76.5	50.2	293,067.60
271	SHREWSBURY	3,849,880	3,849,880	92.0	40.2	1,547,651.76
272	SHUTESBURY	119,837	119,837	191.9	15.0	17,975.55
273	SOMERSET	3,280,404	3,280,404	176.5	15.0	492,060.60
274	SOMERVILLE	9,561,198	9,561,198	70.9	53.9	5,153,485.72
275	SOUTHAMPTON	533,937	552,300	77.9	49.3	272,283.90
276	SOUTHBOROUGH	1,434,086	1,434,086	104.9	31.8	456,039.35
277	SOUTHBRIDGE	1,926,741	1,973,300	83.5	45.7	901,798.10
278	SOUTH HADLEY	3,020,390	3,020,390	84.1	45.3	1,368,236.67
279	SOUTHWICK	1,501,694	1,501,694	77.2	49.8	747,843.61
280	SPENCER	1,318,389	1,462,300	78.9	49.7	712,140.10
281	SPRINGFIELD	23,580,836	[illegible]	66.1	[illegible]	[illegible]
282	STERLING	922,792	922,792	110.1	[illegible]	[illegible] 072.93
283	STOCKBRIDGE	466,401	[illegible]	[illegible]	15.0	[illegible]
284	STONEHAM	3,855,732	[illegible]	[illegible]	[illegible]	1,141,296.67
285	STOUGHTON	[illegible]	[illegible]	[illegible]	[illegible]	[illegible] 950.22
286	STOW	1,118,972	1,118,972	95.9	[illegible]	[illegible]
287	STURBRIDGE	1,040,636	[illegible]	[illegible]	[illegible]	[illegible] 429.15
288	SUDBURY	4,494,335	4,494,335	[illegible]	[illegible]	970,776.36
[illegible]	[illegible]	251,736	251,736	[illegible]	[illegible]	37,760.40
[illegible]	[illegible]	735,460	746,900	[illegible]	[illegible]	430,214.40
[illegible]	[illegible]	[illegible]	2,915,413	147.5	15.0	[illegible]
292	SWANSEA	1,721,852	1,727,400	97.2	[illegible]	635,756.60
293	TAUNTON	4,719,520	5,130,300	65.2	[illegible]	2,955,052.80
294	TEMPLETON	998,908	1,012,200	54.1	[illegible]	555,905.60
295	TEWKSBURY	[illegible]	4,648,000	65.1	[illegible]	[illegible]
[illegible]	TISBURY	672,203	[illegible]	[illegible]	15.0	[illegible]
[illegible]	TOLLAND	21,727	21,727	[illegible]	15.0	3,259.05
298	TOPSFIELD	[illegible]	1,549,501	[illegible]	[illegible]	683,329.94
[illegible]	TOWNSEND	947,614	[illegible]	[illegible]	39.5	374,308.32
[illegible]	TRURO	[illegible]	209,300	[illegible]	15.0	31,395.00

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301	TYNGSBOROUGH	920,726	920,726	102.0	33.7	310,284.66
302	TYRINGHAM	51,711	51,711	287.1	15.0	7,756.65
303	UPTON	644,006	644,006	68.9	55.2	355,491.31
304	UXBRIDGE	1,199,222	1,186,500	71.0	53.8	638,337.00
305	WAKEFIELD	4,501,042	4,501,042	127.6	11.9	[illegible]
306	WALES	218,657	218,657	71.7	41.0	[illegible]
307	WALPOLE	4,839,474	4,839,100	102.9	[illegible]	[illegible]
308	WALTHAM	10,548,709	9,819,515	102.4	15.0	[illegible]
309	WARE	1,[illegible]	1,[illegible]	61.6	61.0	432,565.39
310	WARREN	1,8[illegible]	1,[illegible]	102.2	17.9	262,110.40
311	WARREN	638,904	638,904	75.5	50.0	342,404.30
312	WARWICK	84,547	83,733	142.4	15.0	12,560.70
313	WASHINGTON	82,422	82,422	65.1	44.6	36,760.21
314	WATERTOWN	6,777,250	5,779,813	136.3	15.0	866,971.95
315	WAYLAND	4,462,212	3,764,338	115.5	24.9	937,320.16
316	WEBSTER	1,461,659	1,547,700	93.5	39.2	606,698.40
317	WELLESLEY	7,392,629	5,857,775	178.9	15.0	878,666.25
318	WELLFLEET	405,169	348,425	630.1	15.0	52,263.75
319	WENDELL	64,411	64,411	72.9	52.6	33,880.19
320	WENHAM	696,080	696,080	153.7	15.0	104,412.00
321	WESTBOROUGH	2,940,112	2,940,112	143.6	15.0	441,016.80
322	WEST BOYLSTON	1,526,934	1,526,934	96.2	37.5	572,600.25
323	WEST BRIDGEWATER	1,399,211	1,399,211	82.9	46.1	645,036.27
324	WEST BROOKFIELD	453,771	466,200	101.9	33.7	157,109.40
325	WESTFIELD	5,172,338	5,172,338	76.0	50.5	2,612,030.69
326	WESTFORD	2,196,741	2,196,741	67.9	55.8	1,225,781.48
327	WESTHAMPTON	146,217	154,700	116.6	24.2	37,437.40
328	WESTMINSTER	862,160	862,160	97.1	36.8	317,274.88
329	WEST NEWBURY	552,136	552,136	70.1	54.4	300,361.98
330	WESTON	3,947,573	2,676,713	246.9	15.0	401,506.95
331	WESTPORT	1,592,794	1,592,794	91.3	40.6	646,674.36
332	WEST SPRINGFIELD	4,945,661	4,945,661	149.4	15.0	741,849.15
333	WEST STOCKBRIDGE	285,944	285,944	93.4	39.2	112,090.05
334	WEST TISBURY	107,351	85,663	627.1	15.0	12,849.45
335	WESTWOOD	3,663,201	3,396,663	148.6	15.0	509,499.45
336	WEYMOUTH	9,657,553	9,657,553	97.1	36.8	3,553,979.50
337	WHATELY	216,209	216,209	117.0	23.9	51,673.95
338	WHITMAN	2,708,744	2,708,744	83.2	45.9	1,243,313.50
339	WILBRAHAM	3,005,590	3,005,590	86.7	43.6	1,310,437.24
340	WILLIAMSBURG	464,288	464,288	59.2	61.5	285,537.12
341	WILLIAMSTOWN	1,643,181	1,551,550	155.9	15.0	232,732.50
342	WILMINGTON	4,011,725	4,011,725	101.1	34.2	1,372,009.95
343	WINCHENDON	1,213,548	1,205,050	77.3	49.7	598,909.85
344	WINCHESTER	5,631,796	5,175,363	140.1	15.0	776,304.45
345	WINDSOR	132,190	132,190	117.5	23.6	31,196.84
346	WINTHROP	2,697,514	2,697,514	82.8	46.2	1,246,251.47
347	WOBURN	7,623,199	7,623,199	95.0	38.2	2,912,062.02
348	WORCESTER	29,928,774	28,063,613	71.3	53.6	15,042,096.57
349	WORTHINGTON	149,236	149,236	104.9	31.8	47,457.05
350	WRENTHAM	1,260,747	1,260,747	85.7	44.2	557,250.17

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351	YARMOUTH	2,597,280	2,597,280	223.7	15.0	389,592.00
		35,051,300,000	996,751,983	965,796,216	25,324	38.60	373,111,789.60

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